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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

DELPHI CORPORATION, *et al.*,

Delphi Automotive Systems LLC

("the Debtors")

Chapter 11

Case No. 05-44481 (RDD) Jointly Administered

Case No. 05-44640

Claim No.: Sched. F Claim

**NOTICE OF TRANSFER OF CLAIM PURSUANT TO F.R.B.P. RULE 3001 (E)(1) FOR
SCHEDULED CREDITOR, EPSON ELECTRONICS AMERICA, INC, IN THE AMOUNT OF
\$53,380.00, TO REDROCK CAPITAL PARTNERS, LLC**

To Transferor:

EPSON ELECTRONICS AMERICA, INC
ATTN: CRAIG HODOWSKI, CFO
1960 E. GRAND AVE, #200
EL SEGUNDO, CA 90245

PLEASE TAKE NOTICE that the transfer of \$53,380.00 of the above-captioned General Unsecured claim has been transferred to:

Transferee:

Redrock Capital Partners, LLC
111 S. Main Street, Ste C11
PO Box 9095
Breckenridge, CO 80424

The evidence of transfer of claim is attached hereto. An excerpt of the Debtors' Schedule F listing the claim is attached hereto as Exhibit A.

No action is required if you do not object to the transfer of your claim. However, if you do object to the transfer of your claim, within 20 days of the date of this notice, you must file a written objection with the Office of the Clerk, United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, NY 10004-1408. If your objection is not timely filed, the transferee will be substituted in your place as the claimant on our records in this proceeding.

Dated: **Thursday, October 05, 2006**

/s/ Craig Klein

Craig Klein
Redrock Capital Partners, LLC
970.547.9058

(FOR CLERK'S OFFICE USE ONLY):

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent ____ Transferee ____ Debtors's Attorney ____

Deputy Clerk

Redrock Capital Partners, LLC**NOTICE OF TRANSFER OF CLAIM AGREEMENT**

TO: Clerk, United States Bankruptcy Court, Southern District of New York


AND TO: **Redrock Capital Partners, LLC ("Assignee")**
111 S. Main Street, Ste C11
PO Box 9095
Breckenridge, CO 80424

Assignor, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Redrock Capital Partners, LLC, with offices at 111 S. Main Street, Suite C11, PO Box 9095, Breckenridge, CO 80424, all rights, title and interest in and to the Claim(s) of Assignor against **Delphi Automotive Systems, LLC** in the United States Bankruptcy Court for the **Southern District of NY**, Chapter 11 case number **05-44640**, including without limitation those receivables of the Assignor identified by invoice numbers which will be made available if requested by Assignee.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Assignee.

IN WITNESS WHEREOF, dated as of the September 28, 2006

Epson Electronics America, Inc. ("Assignor")

Signature of Assignor: 

Print Name of Assignor: Craig Hodowski

Title of Assignor: CFO

Phone Number: 310-955-5389

Fax Number: 310-563-5089

E-mail Address: chodowsk@eeea.epson.com

Street Address: 1960 E. Grand Ave #200

City, State & Zip: El Segundo, Ca 90245

EXHIBIT

A

In re: DELPHI AUTOMOTIVE SYSTEMS LLC Debtor, Case No. 05-44640 Entity #39

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
1608747 - 10397953 EPSON AMERICA INC SORT 2300 PO BOX 4655 CAROL STREAM IL 601974655	ACCOUNTS PAYABLE		\$26,258.00
1608748 - 10397954 EPSON ELECTRONICS AMERICA INC PO BOX 894433 LOS ANGELES CA 901894433	ACCOUNTS PAYABLE		\$53,380.00
1560649 - 10106908 EQ FLORIDA 7202 EAST 8TH AVE TAMPA FL 33619	ENVIRONMENTAL CLAIMS CERCLA: MERCURY REFINING SUPERFUND SITE PRP	Contingent, Disputed, Unliquidated	Unknown
1561631 - 10395586 EQ HERITAGE 8720 ROBBINS ROAD INDIANAPOLIS IN 46268	ACCOUNTS PAYABLE		\$1,197,118.29
1644013 - 10395241 EQ RESOURCE RECOVERY (MICHIGAN RECOVERY SYSTEMS INC) 36345 VAN BORN ROAD ROMULUS MI 48174	ENVIRONMENTAL CLAIMS POTENTIAL CLAIM ARISING FROM ENVIRONMENTAL SERVICE PROVIDERS	Contingent, Disputed, Unliquidated	Unknown
1608767 - 10397955 EQUIS CORPORATION 161 NORTH CLARK ST STE #2400 CHICAGO IL 60601	ACCOUNTS PAYABLE		\$141,250.97
1608771 - 10397956 EQUISTAR CHEMICALS LP PO BOX 640885 PITTSBURGH PA 152640885	ACCOUNTS PAYABLE	Disputed, Unliquidated	\$188,236.84
1608773 - 10397957 EQUITY CORPORATE HOUSING 6525 MORRISON CTR STE 212 CHARLOTTE NC 282113532	ACCOUNTS PAYABLE		\$148,085.00
1560650 - 10106909 ERATECH, INC Attn ROBERT L. KOHNEN P.O. BOX 250 DAYTON OH 45449-0250	ENVIRONMENTAL CLAIMS CERCLA: TREMONT LANDFILL OU PRP	Contingent, Disputed, Unliquidated	Unknown
1128735 - 10007829 ERBY LUCY A (Address on File)	WORKERS COMPENSATION	Contingent, Disputed, Unliquidated	Unknown
1128736 - 10007830 ERCK BRADLEY E (Address on File)	WORKERS COMPENSATION CLAIM NUMBER: 80215899	Contingent, Disputed, Unliquidated	Unknown
1608788 - 10397958 ERGO CONCEPTS 545 SILVERCREEK PKWY N UNIT 2 GUELPH ON N1K 1S7 CANADA	ACCOUNTS PAYABLE		\$2,937.00